



Duval County Public Schools

April 19, 2016, Board Audit Committee Meeting

Ms. Ashley Smith Juarez, Chairman
Ms. Paula D. Wright, Vice-Chairman
Ms. Becki Couch
Mr. Jason Fischer
Ms. Cheryl Grymes
Dr. Constance S. Hall
Mr. Scott Shine
Dr. Nikolai Vitti, Superintendent

ATTENDANCE AT THIS MEETING OF THE DUVAL COUNTY SCHOOL BOARD: All Board Members were present with the exception of Board Members Cheryl Grymes and Jason Fischer. Dr. Nikolai Vitti, Superintendent, and Ms. Karen Chastain, Chief Officer of Legal Services, were also present.

Call Meeting To Order

[CALL MEETING TO ORDER](#)

Minutes: The meeting was called to order at 11:07 a.m.

Items To Be Discussed

[DRAFT DISTRICT AUDIT PLAN](#)

Minutes:

Dr. Vitti, Superintendent, provided a Draft Audit Plan which is a revision of last years submitted audit. The PowerPoint presentation outlined the aspects of the audit work that has occurred internally and what is upcoming. There have been few changes from last Audit

Committee Meeting because we received very little information from the Internal Audit. Latrell Edwards, Chief Financial Officer, presented the PowerPoint. Discussion included the following:

- 2016-2017 Audit Plan School Internal Accounts.
- 2015-2016 Audit Plan Priority School Internal Accounts.
- 2016-2017 Audit Plan Full-Time Equivalent (FTE) Audits and Reviews.
- Audit Plan Comparison FTE Reporting - Audits.
- Audit Plan Comparison FTE Reporting - Reviews.
- 2016-2017 Audit Plan Department Functions.
- Audit Plan Comparison Department Functions - Reviews
- Audit Plan Summary.

Board Member Hall requested the process for lost or stolen hardware. Latrell Edwards, Chief Financial Officer, indicated that a report is initiated when hardware is stolen or lost with the police department. There are a series of steps that go through Technology to determine what computers need to be replaced. Risk Management works through the insurance process. The process may need to be looked at to make sure it is a smooth clear transition for replacement and documentation. These items are a large investment.

The district has enhanced training especially at the principal level concerning internal funds or FTE. Additional training may be provided depending on their professional development. There is a need for more staff training.

Speakers

Ms. Ashley Smith Juarez, Chairman
Ms. Paula Wright, Vice- Chairman
Dr. Connie Hall, Board Member
Dr. Nikolai Vitti, Superintendent
Ms. Latrell Edwards, Chief Financial Officer

CURRICULUM AUDIT

Minutes:

Chairman Ashley Smith Juarez thanked the Subcommittee for refining the Invitation to Negotiate (ITN) and their work that was sent out to all of the Board Members. Michelle Begley, Internal Board Auditor, provided a report on the process. Discussion included the following:

- The final issued document of the Curriculum Audit ITN was sent to the Board. All changes from the Subcommittee were included.
- Proposals are due May 6, 2016.
- The interviews have not been set.
- A replacement will be needed for Paul Soares, Assistant

Superintendent of Operations, to serve on the Evaluation Committee. The Superintendent will make a recommendation to the Subcommittee by the end of this week.

- The Subcommittee will meet before May 6, 2016, and send the recommendation to Ms. Begley.

The general audit is in process. An entrance interview will be done within the next 30 days. The auditors will be here for four to five months or longer depending on what they need to go through for operational and financial audits. The Auditors will be meeting with the Chair in May.

Speakers

Ms. Ashley Smith Juarez, Chairman
Ms. Paula Wright, Vice-Chairman
Ms. Becki Couch, Board Member
Dr. Connie Hall, Board Member
Dr. Nikolai Vitti, Superintendent
Ms. Michelle Begley, Internal Board Auditor
Ms. Latrell Edwards, Chief Financial Officer

OTHER AUDIT UPDATES

Minutes:

No additional audit updates were presented.

Adjournment

ADJOURNMENT

Minutes:

The meeting was adjourned at 11:34 a.m.

CSM

Superintendent

Chairman